THE HON'BLE SRI JUSTICE BILAL NAZKI
AND
THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO. 26406 OF 2006

Date: 29.10.2007

Between:

M/s. VSN Plastics Pvt. Ltd. H. NO. MIGH-172, KPHB Colony, Kukatpaly, Hyderabad.

…. Petitioner.

And

The Commercial Tax Officer, IDA Gandhinagar Circle 2nd Floor, Gagan Vihar, M.J. Road, Nampaly, Hyderabad and another.

…

Respondents.

THE HON'BLE SRI JUSTICE BILAL NAZKI
AND
THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO. 26406 OF 2006

ORDER: (per THE HON'BLE SRI JUSTICE BILAL NAZKI)

The commercial Tax Officer passed an order of assessment and took into consideration a certificate of Commissioner of Industries Hyderabad which is a certificate relating to the eligibility of tax exemption.

The learned Counsel for the petitioner submitted that the certificate which was produced by him before the Commercial Tax Officer had a mistake in the base turnover and he had approached the competent authority for making correction in the certificate. When the matter was pending before the competent authority, the Commercial Tax Officer passed the impugned order. But after the impugned order was passed, the competent authority has now made the modification in the certificate and the particulars with regard to the base turn over have been corrected by proceedings dated 15.10.2007. This is not disputed by the other side that amendment has been made by the competent authority in the certificate. In these circumstances, we set aside the order of the Commercial Tax Officer and allow the petitioner to place before the Commercial Tax Officer the amended Certificate, who may

take it into consideration and pass appropriate orders in accordance with law.

The writ petition is accordingly disposed of.

BILAL NAZKI,J

Date: 29.10.2007

RAMESH RANGANATHAN,J

MRKR